

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 281 be amended to read as follows:

1 Page 8, line 24 after "(e)" delete "A" and insert "**Except as**
2 **provided in subsection (f), a**".

3 Page 9, delete lines 27-41 and insert "**the taxpayer is not entitled**
4 **to a credit.**".

5 Page 10, line 2, after "section." insert "**The credit amount under**
6 **this subsection with respect to a dependent is reduced by any credit**
7 **amount with respect to other dependents under subsection (f).**".

8 Page 10, between lines 2 and 3, begin a new paragraph and insert:
9 "**(f) A taxpayer making a payment with respect to a dependent**
10 **under this section for the school year ending in 2005 is entitled to**
11 **a credit against the adjusted gross income tax imposed by IC 6-3**
12 **for taxable years beginning with 2008. The credit to which the**
13 **taxpayer is entitled is the lesser of the tuition paid under this**
14 **section or the following:**

15 (1) For a student who is a member of a household with an
16 annual household income that is not more than one hundred
17 seventy-five percent (175%) of the federal income poverty
18 level, the lesser of the following amounts:

19 (A) per student:

20	Taxable Year Ending In	Amount
21	2008 and 2009	\$1,000
22	2010 and 2011	\$1,500
23	2012 and 2013	\$2,000
24	2014 and 2015	\$2,500
25	2016 and thereafter	\$3,000

- 1 **(B) per taxpayer:**
2 **Taxable Year Ending InAmount**
3 **2008 and 2009\$2,000**
4 **2010 and 2011\$3,000**
5 **2012 and 2013\$4,000**
6 **2014 and 2015\$5,000**
7 **2016 and thereafter\$6,000**
8 **(2) For a student who is a member of a household with an**
9 **annual household income that is more than one hundred**
10 **seventy-five percent (175%) but not more than three hundred**
11 **fifty percent (350%) of the federal income poverty level, the**
12 **lesser of following amounts:**
13 **(A) per student:**
14 **Taxable Year Ending InAmount**
15 **2008 and 2009\$0**
16 **2010 and 2011\$500**
17 **2012 and 2013\$1,000**
18 **2014 and 2015\$1,500**
19 **2016and thereafter\$2,000**
20 **(B) per taxpayer:**
21 **Taxable Year Ending InAmount**
22 **2008 and 2009\$0**
23 **2010 and 2011\$1,000**
24 **2012 and 2013\$2,000**
25 **2014 and 2015\$3,000**
26 **2016 and thereafter\$4,000**
27 **(3) For a student who is a member of a household with an**
28 **annual household income that is more than three hundred fifty**
29 **percent (350%) of the federal income poverty level, the**
30 **taxpayer is not entitled to a credit."**
31 Page 10, line 25 after "(b)" delete "A" and insert **"Except as**
32 **provided in subsection (c), a".**
33 Page 11, delete lines 28 through 42 and insert **"the taxpayer is not**
34 **entitled to a credit."**
35 Page 12, line 3, after "dependents" insert **"subsection (b) or".**
36 Page 12, between lines 3 and 4, begin a new paragraph and insert:
37 **"(f) A taxpayer making a payment with respect to a dependent**
38 **under this section with respect to a dependent who is not enrolled**
39 **in a public school in 2004-2005 but who is eligible for enrollment in**
40 **a public school in 2004-2005 is entitled to a credit against the**
41 **adjusted gross income tax imposed by IC 6-3 for taxable years**
42 **beginning with 2008. The credit to which the taxpayer is entitled is**
43 **the lesser of the tuition paid under this section or the following:**
44 **(1) For a student who is a member of a household with an**
45 **annual household income that is not more than one hundred**
46 **seventy-five percent (175%) of the federal income poverty**

1 level, the lesser of the following amounts:
2 (A) per student:
3 Taxable Year Ending InAmount
4 2008 and 2009\$1,000
5 2010 and 2011\$1,500
6 2012 and 2013\$2,000
7 2014 and 2015\$2,500
8 2016 and thereafter\$3,000
9 (B) per taxpayer:
10 Taxable Year Ending InAmount
11 2008 and 2009\$2,000
12 2010 and 2011\$3,000
13 2012 and 2013\$4,000
14 2014 and 2015\$5,000
15 2016 and thereafter\$6,000
16 (2) For a student who is a member of a household with an
17 annual household income that is more than one hundred
18 seventy-five percent (175%) but not more than three hundred
19 fifty percent (350%) of the federal income poverty level, the
20 lesser of following amounts:
21 (A) per student:
22 Taxable Year Ending InAmount
23 2008 and 2009\$0
24 2010 and 2011\$500
25 2012 and 2013\$1,000
26 2014 and 2015\$1,500
27 2016and thereafter\$2,000
28 (B) per taxpayer:
29 Taxable Year Ending InAmount
30 2008 and 2009\$0
31 2010 and 2011\$1,000
32 2012 and 2013\$2,000
33 2014 and 2015\$3,000
34 2016 and thereafter\$4,000
35 (3) For a student who is a member of a household with an
36 annual household income that is more than three hundred fifty
37 percent (350%) of the federal income poverty level, the
38 taxpayer is not entitled to a credit."

(Reference is to ESB 281 as printed MArch 30, 2005.)

Representative Behning